

FILED
U.S. DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT

2006 MAR 15 A 11:10

DISTRICT OF UTAH, CENTRAL DIVISION

DISTRICT OF UTAH

BY: ce
DEPUTY CLERK

UNITED STATES OF AMERICA, : Case No. 2:05CV1061 BSJ

Petitioner, :

v. :

ORDER

J. KENT HOLLAND, :

District Judge Bruce S. Jenkins

Magistrate Judge David O. Nuffer

Respondent.

The United States of America filed a petition to enforce its June 2, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on December 29, 2005, which referred this matter to the magistrate judge under 28 U.S.C. § 636(b)(3) and directed him to hear the evidence and make a written recommendation to the District Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. Consequently, I order Respondent to provide the information required by the Summons on or before March 27, 2006 to the IRS, which is located at 50 South 200 East, Salt Lake City, Utah 84111.

DATED this 13th day of march 2006.

BY THE COURT:


 Bruce S. Jenkins, United States District Court Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing Report and Recommendation and Order were mailed, postage prepaid, this 13th day of March, 2006 to the following:

J. Kent Holland
1446 Pimlico Pl.
Sandy, UT 84092

A handwritten signature in black ink, appearing to be "J. Kent Holland", written over a horizontal line.